

Table 1361. Percent Distribution of Tax Receipts by Country: 1990 to 2008

Country	Total ¹	Income and profits taxes ²			Social security contributions			Taxes on goods and services ⁵		
		Total ³	Individual	Corporate	Total ⁴	Employees	Employers	Total ³	General consumption taxes ⁶	Taxes on specific goods, services ⁷
United States:										
1990.....	100.0	46.0	37.1	8.9	25.1	11.0	12.9	17.4	8.0	7.0
2000.....	100.0	50.7	41.9	8.7	23.2	10.4	11.6	16.1	7.6	6.3
2008.....	100.0	46.8	37.9	8.9	24.5	10.8	12.4	17.0	7.8	6.2
Canada:										
1990.....	100.0	48.6	40.8	7.0	12.1	4.4	7.6	25.8	14.1	10.3
2000.....	100.0	50.1	36.8	12.2	13.6	5.5	7.8	24.2	14.2	8.6
2008.....	100.0	49.5	37.3	10.7	14.5	5.8	8.3	23.4	13.2	8.5
France:										
1990.....	100.0	16.1	10.7	5.3	44.1	13.2	27.2	28.4	18.8	8.7
2000.....	100.0	24.9	18.0	6.9	36.0	8.9	24.8	25.7	16.9	8.2
2008.....	100.0	24.1	17.4	6.8	37.2	9.2	25.3	24.5	16.8	6.9
Germany:										
1990.....	100.0	32.4	27.6	4.8	37.5	16.2	19.1	26.7	16.6	9.2
2000.....	100.0	30.1	25.3	4.8	39.0	17.2	19.2	28.1	18.4	8.8
2008.....	100.0	31.9	26.8	5.2	36.4	15.9	17.2	28.9	19.4	8.5
Italy:										
1990.....	100.0	36.5	26.3	10.0	32.9	6.3	23.6	28.0	14.7	10.6
2000.....	100.0	33.1	24.8	6.9	28.6	5.4	19.9	27.9	15.4	9.6
2008.....	100.0	34.6	26.8	8.6	31.1	5.5	21.2	24.4	13.7	8.3
Japan:										
1990.....	100.0	50.2	27.8	22.4	26.4	10.6	12.7	13.7	4.4	7.5
2000.....	100.0	34.8	21.1	13.8	35.2	14.7	16.4	19.3	9.1	8.0
2008.....	100.0	55.4	32.6	22.8	(NA)	(NA)	(NA)	29.1	14.5	11.2
United Kingdom:										
1990.....	100.0	39.3	29.4	9.9	17.0	6.6	9.9	31.1	16.9	12.6
2000.....	100.0	39.1	29.3	9.8	17.0	6.8	9.6	31.9	18.1	12.4
2008.....	100.0	39.9	29.9	9.9	19.2	7.9	10.8	28.8	17.8	9.8

NA Not available. ¹ Includes property taxes, employer payroll taxes other than social security contributions, and miscellaneous taxes, not shown separately. ² Includes taxes on capital gains. ³ Includes other taxes, not shown separately. ⁴ Includes contributions of self-employed, not shown separately. ⁵ Taxes on the production, sales, transfer, leasing, and delivery of goods and services and rendering of services. ⁶ Primary value-added and sales taxes. ⁷ For example, excise taxes on alcohol, tobacco, and gasoline.

Source: Organization for Economic Cooperation and Development (OECD), 2010, "Comparative Tables," Taxing Wages database (copyright), <<http://dx.doi.org/10.1787/data-00265-en>>, accessed May 2010.

Table 1362. Household Tax Burden by Country: 2008

[Percent of gross wage earnings of the average production worker. The tax burden reflects income tax plus employee social security contributions less cash benefits. Minus sign (-) indicates tax credit]

Country	Single person without children	One earner family with two children	Country	Single person without children	One earner family with two children
United States	22.4	5.2	Japan.....	20.1	13.8
Australia.....	22.0	8.6	Korea, South.....	11.8	9.1
Austria.....	32.7	18.1	Luxembourg.....	26.4	0.9
Belgium.....	41.5	20.2	Mexico.....	5.3	5.3
Canada.....	22.8	8.8	Netherlands.....	31.8	22.6
Czech Republic.....	22.2	-6.5	New Zealand.....	18.4	0.6
Denmark.....	39.4	28.8	Norway.....	29.3	21.8
Finland.....	29.2	22.6	Poland.....	24.3	17.8
France.....	27.7	17.1	Portugal.....	22.3	8.7
Germany.....	41.3	20.8	Slovakia.....	21.3	2.4
Greece.....	25.1	25.4	Spain.....	19.7	12.0
Hungary.....	38.2	25.3	Sweden.....	25.3	17.9
Iceland.....	23.9	3.0	Switzerland.....	21.5	8.1
Ireland.....	20.9	2.2	Turkey.....	27.2	25.7
Italy.....	29.3	15.1	United Kingdom.....	25.3	18.5

Source: Organization for Economic Cooperation and Development (OECD), 2010, "Comparative Tables," Taxing Wages database (copyright), <<http://dx.doi.org/10.1787/data-00265-en>>, accessed May 2010.